



STATE OF MONTANA DEPARTMENT OF REVENUE JOB PROFILE

Working Title

Accountant

Job Code Title

Accountant

Pay Band

06

Job Code Number

132116

Citizen Services and Resource Management Division

Financial and Asset Management Bureau

Accounting Unit

Fair Labor Standards Act

Non-Exempt

The Montana Department of Revenue administers more than 30 state taxes and fees; establishes values for taxable property, including agricultural land, residential real estate, commercial real estate, forest land, business equipment, railroads and public utilities; supervises the operation of the state liquor stores and agencies and administers the laws governing the sale, taxation, and licensing of alcoholic beverages; and returns unclaimed property to its rightful owners.

The Citizen Services and Resource Management Division administers the accounting, purchasing, safety, security, statewide facility functions, call center, forms design, one-stop business licensing coordination, and receipt and distribution of unclaimed property. The division includes the Financial and Asset Management Bureau and the Citizen Services Bureau. The Financial and Asset Management Bureau is responsible for the accounting and financial management functions of the department including distribution of tax revenues collected, monitoring and payment of department expenses, preparation of budget projections, processing the necessary accounting transactions on the state's financial systems, and analysis of financial transactions impacting the department. The bureau also coordinates the department's purchasing functions and resolves matters regarding safety, security, and facilities for department employees and the agency's office locations statewide. The Accounting Unit provides support services for department-wide operations for accounting services, cash collection and management of state revenues, state revenue distributions, management systems reviews and internal audits, payroll, purchasing and central supply, budgeting, and position control.

Job Responsibilities

The Accountant performs professional accounting services related to the collection and management of state revenues, state revenue distributions and associated reporting, and data management. Manages and maintains department and statewide accounting and budgeting systems including managing interfaces between the Statewide Accounting, Budget, and Human Resource System (SABHRS), the department's integrated tax system (GenTax), other department systems. Coordinates and performs department budget development, management, and related fiscal activities. The incumbent performs professional level budgeting work by monitoring, modifying, and projecting the department's approved budget and preparing the necessary accounting entries to ensure the accuracy of the statewide financial records. This position reports to an accounting manager and does not supervise other staff.

- **Accounting 45%**

1. Monitors daily collections and distributions through the department systems and SABHRS including evaluation of federal billing reimbursements and indirect costs. Reviews SABHRS and other internal systems for correctness and accuracy in the processing of transactions.

2. Prepares appropriate forms, reviews and reconciles reports, and makes necessary accounting adjustments to ensure the accurate recording of accounting and budgeting information to meet federal and state requirements. Reviews, corrects and approves SABHRS input documents.
3. Prepares various financial schedules and reports by compiling, organizing, manipulating, and collating data. Researches existing department financial databases, communicates with other department and state officials, and compiles information in the appropriate format to meet reporting requirement. Provides state officials with the information they need to make management and policy decisions.
4. Collects, analyzes, reconciles, and distributes monies from state taxes, fees, licenses, and permits to other agencies, counties, local governments, federal royalties, etc. Makes distributions of special revenue funds to cities, counties, school districts, and other state funds according to statute.
5. Prepares accounting journals to ensure accurate financial recording to the general fund, state special revenue funds, federal special revenue funds, proprietary funds, and fiduciary funds.
6. Provides technical assistance and guidance to department personnel on accounting policies and procedures. Assists accounting technicians and purchasing officer by monitoring and approving work and providing day-to-day guidance.
7. Monitors statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures to ensure proper recording, management and distribution of taxes, licenses and permits. Coordinates accounting transactions and communications with the Office of Budget and Program Planning, Department of Administration, Legislative Fiscal Division, Legislative Audit Division, and other state agencies to ensure the accurate and timely processing of collections and distributions.
8. Prepares and submits cost allocation proposals to federal agencies such as the U.S. Department of Health and Human Services in order to establish indirect cost rates for reimbursement for all federal programs administered by the department.
9. Conducts independent internal audits of department systems, functions, or activities as assigned by the accounting manager or administrator to ensure processes are efficient and that they comply with professional accounting procedures, standards and applicable regulations. Analyzes agency business processes and financial transactions in comparison to applicable standards and regulations. Develops recommendations to improve processes and maintain or achieve compliance. Prepares internal audit reports with recommendations to improve operations.

- **Systems Management 30 %**

1. Conducts research to provide analysis and comments on proposed changes to laws and standards impacting the accounting practices of the department. Researches the impact of changes in regulations and statutes on department business processes. Provides recommendations and advice to the supervisor and other program managers on the appropriate accounting structure for programs.
2. Establishes and completes monthly, quarterly, and yearly reconciliations between SABHRS, GenTax, and other department systems. Identifies errors, determines the appropriate entries to correct errors, or recommends system modifications to resolve errors. Takes necessary action to correct differences to maintain the integrity and accuracy of all systems.
3. Assesses accounting and reporting requirements of agency and analyzes fiscal policies to provide adequate internal control structure and compliance.
4. Researches and analyzes accounting system problems and designs and identifies solutions.
5. Establishes, evaluates and maintains accounting infrastructure on SABHRS, GenTax, and other department systems including reporting levels (trees, programs, orgs, roll-ups), fund types, and speed charts. Establishes plans, policies, and priorities for internal accounting system development and maintenance.
6. Works with Information Technology programming staff to resolve automated systems errors to ensure the accuracy of SABHRS transactions generated by the department's automated systems.

- **Budgeting 20%**

1. Prepares, monitors, and analyzes the department's approved budgets; FTE's; and expenditures to ensure compliance with statutes, legislative guidelines, state accounting policies and procedures, and department policies and procedures.
2. Prepares yearly revenue estimates and develops rationale for the estimating methodology.
3. Prepares financial and budget reports defining report formats to comply with Generally Accepted Accounting Principles (GAAP), Governmental Accounting Standards Board (GASB), and state and departmental accounting policies.
4. Develops and maintains the department's budget projections by reviewing and evaluating operating expenditures and personal services. Works with division contacts to evaluate the effect of day-to-day activities and special projects on the department's overall budget authority.

- **Other Duties as Assigned 5 %**

1. Performs a variety of other duties as assigned by the supervisor.
2. May lead the work of accounting technicians by monitoring their work to determine training needs, note achievements, and resolve challenges at the lowest level.

Job Requirements

To perform successfully as an accountant, the incumbent must be self-motivated; possess a strong work ethic; maintain a positive attitude; and enjoy working with, and for, the public. Skills in multi-tasking; paying attention to details and accuracy; managing multiple priorities under tight deadlines; mathematics; providing timely and effective written, verbal, and interpersonal communication; customer service; conflict resolution; compiling and analyzing data from multiple sources; following written and oral directions and instructions; researching data to identify and resolve a wide variety of problems and issues; and word processing, spreadsheet, and database applications are required. The incumbent must have the ability to understand the implications of new information for both current and future problem solving and decision making; determine how a system should work and how changes in conditions, operations, and the environment will affect outcomes; identify measures or indicators of system performance and the actions needed to improve or correct performance relative to the goals of the system; and mentor and coach others for effective performance. The incumbent is required to exercise discretion and judgment in handling confidential and sensitive information.

This position requires knowledge of the principles and practices of governmental accounting and budgeting; mathematics; internal department accounting systems; GenTax, SABHRS, and Montana Budget Appropriations Reporting System (MBARS); applicable state laws, policies, and procedures; applicable statutes and legislative guidelines; and GAAP and GASB standards.

- The minimum level of education and job-related work experience needed as a new employee **on the first day** of work is a bachelor's degree in accounting, business administration, finance, or a directly related field and three years of job-related work experience including progressively responsible experience in accounting, fiscal and/or budget management including two years of experience in computer analysis of financial information.
 - Other combinations of education and experience will be evaluated on an individual basis.

Department Core Values

- **Respect:** As a representative of the people of Montana, proceeds with the highest level of respect for the dignity of every person contacted through work. Without exception, all people are treated as equally as possible. The employee is a faithful steward of the resources provided to this agency by the citizens of Montana.
- **Integrity:** Conducts work honestly and makes decisions that establish a clear record that the department serves the public with integrity. Apologizes for mistakes and gives credit to others for their cooperation, work, and ideas in achieving positive results. Accountable for their actions and holds others accountable for theirs. Decisions and judgments achieve equity and justice for all parties involved including citizens and co-workers.

- **Productivity:** Consistently strives to minimize the waste of the department's financial, facilities, and human resources. Diligently works to improve the productivity and effectiveness of the work unit. Welcomes and encourages new ideas on improving the results of the department from the public, other officials, colleagues, and supervisors. Approaches work in a manner that builds goodwill, trust, and cooperation internally with other staff and externally with the public.
- **Teamwork:** Maximizes cooperation and teamwork when working with other employees, divisions, and other state agencies. Willing to work with others for the opportunity to learn from their ideas, talents, and knowledge. Seeks to resolve conflicts with other employees and work units in an open and respectful manner that reinforces teamwork. Celebrates the successes of others.

Working Conditions

Must work under time constraints, be able to maintain numerous projects at one time, and determine priorities on a daily basis. Considerable mental stress and pressure because of workload, deadlines, and nature of work, particularly during legislative sessions, biennial budget preparation, and fiscal year-end responsibilities. At times, the incumbent will deal with angry and difficult individuals to resolve concerns or to bring about compliance with regulations. This may cause stressful work conditions and a high degree of mental stress. As a Department of Revenue employee, the incumbent may come into contact with highly confidential financial and tax information and is required to maintain the highest level of confidentiality regarding all information acquired or used in performing this job. This position requires considerable computer and keyboard use. Work hours may exceed 40 hours per week from time to time, especially during fiscal year end. Lifting is infrequent, less than 15 pounds and includes carrying light items such as papers and books. This job requires regular attendance as scheduled by the supervisor. This job cannot be performed at an alternate work site.

Special requirements

- **Background Examination:** Applicants for this position will be subject to a criminal background review before being considered for employment. Individual circumstances involving a criminal conviction will be reviewed to determine an applicant's eligibility for employment.
- **Compliance with All Appropriate Montana Tax Laws:** An employee's tax status must be current.

This job profile was produced by the Office of Human Resources in conjunction with the appropriate managers.

Division Administrator Review: The statements in this job profile are accurate and complete.

Signature: Steve Austin, Division Administrator Date: August 2010

Human Resource Director Review: The Office of Human Resources has reviewed this job profile.

Signature: JeanAnn Scheuer, Human Resources Director Date: August 2010

Employee: My signature below indicates I have read this job profile and discussed it with my supervisor.

Signature: _____ Date: _____

Name (print): _____